

Clerk of the House of Representatives
Legislative Resource Center
B-106 Cannon Building
Washington, DC 20515

<http://lobbyingdisclosure.house.gov>

Secretary of the Senate
Office of Public Records
232 Hart Building
Washington, DC 20510

<http://www.senate.gov/lobby>

LOBBYING REPORT

Lobbying Disclosure Act of 1995 (Section 5) - All Filers Are Required to Complete This Page

1. Registrant Name ☒ Organization/Lobbying Firm ☐ Self Employed Individual

AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

2. Address ☐ Check if different than previously reported

Address1 **1455 PENNSYLVANIA AVENUE NW** Address2 **10th Floor**
City **WASHINGTON** State **DC** Zip Code **20004** - Country **USA**

3. Principal place of business (if different than line 2)

City **Durham** State **NC** Zip Code **27707** - Country **USA**

4a. Contact Name

b. Telephone Number c. E-mail

5. Senate ID#

MARK PETERSON

☐ International Number

(202) 434-9206 mpeterson@aicpa.org

2640-12

7. Client Name ☒ Self ☐ Check if client is a state or local government or instrumentality

6. House ID#

AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

307720000

TYPE OF REPORT 8. Year **2008** Q1 (1/1 - 3/31) ☒ Q2 (4/1 - 6/30) ☐ Q3 (7/1-9/30) ☐ Q4 (10/1 - 12/31) ☐

9. Check if this filing amends a previously filed version of this report ☐

10. Check if this is a Termination Report ☐ Termination Date _____ 11. No Lobbying Issue Activity ☐

INCOME OR EXPENSES - YOU MUST complete either Line 12 or Line 13

12. Lobbying

INCOME relating to lobbying activities for this reporting period was:

Less than \$5,000 ☐

\$5,000 or more ☐ \$ _____

Provide a good faith estimate, rounded to the nearest \$10,000, of all lobbying related income from the client (including all payments to the registrant by any other entity for lobbying activities on behalf of the client).

13. Organizations

EXPENSE relating to lobbying activities for this reporting period were:

Less than \$5,000 ☐

\$5,000 or more ☒ \$ **1,084,279.27**

14. REPORTING Check box to indicate expense accounting method. See instructions for description of options.

- ☒ **Method A.** Reporting amounts using LDA definitions only
- ☐ **Method B.** Reporting amounts under section 6033(b)(8) of the Internal Revenue Code
- ☐ **Method C.** Reporting amounts under section 162(e) of the Internal Revenue Code

Signature Filed Electronically Date 04/21/2008

Printed Name and Title Mark Peterson, Vice President, Congressional & Political Affairs

LOBBYING ACTIVITY. Select as many codes as necessary to reflect the general issue areas in which the registrant engaged in lobbying on behalf of the client during the reporting period. Using a separate page for each code, provide information as requested. Add additional page(s) as needed.

15. General issue area code

ACC

ACCOUNTING

(one per page)

16. Specific lobbying issues

HR 1049 (Sarbanes Oxley Act), HR 1508 (Sarbanes Oxley Act). HR 1550 (Sarbanes Oxley Act), HR 1780 (Sarbanes Oxley Act), HR 1869 (Sarbanes Oxley Act), HR 2727 (Sarbanes Oxley Act), S 869 (Sarbanes Oxley Act), S 1405 (Sarbanes Oxley Act), HR 2829 (SEC Funding Bill), Audit quality issues of interest to the AICPA's Center for Audit Quality, International Financial Reporting Standards (IFRS)

17. House(s) of Congress and Federal agencies

☐ Check if None

U.S. HOUSE OF REPRESENTATIVES, U.S. SENATE

18. Name of each individual who acted as a lobbyist in this issue area

| First Name | Last Name | Suffix | Covered Official Position (if applicable) | New |
|------------|-----------|--------|---|-------------------------------------|
| Cynthia | Fornelli | | | <input type="checkbox"/> |
| Mark | Peterson | | | <input type="checkbox"/> |
| James | O'Malley | | | <input type="checkbox"/> |
| Robert | Burns | | | <input type="checkbox"/> |
| Jane | Cobb | | Director of Legislative Affairs, SEC | <input type="checkbox"/> |
| Matthew | Young | | | <input type="checkbox"/> |
| Charles | Landes | | | <input checked="" type="checkbox"/> |
| | | | | <input type="checkbox"/> |
| | | | | <input type="checkbox"/> |

19. Interest of each foreign entity in the specific issues listed on line 16 above

☒ Check if None

Printed Name and Title

Mark Peterson, Vice President, Congressional & Political Affairs

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15. General issue area code

AGR

AGRICULTURE

(one per page)

16. Specific lobbying issues

HR 2419 (Farm Credit System Loans), S 2302 (Farm Credit System Loans)

17. House(s) of Congress and Federal agencies ☐ Check if None

U.S. HOUSE OF REPRESENTATIVES, U.S. SENATE

18. Name of each individual who acted as a lobbyist in this issue area

| First Name | Last Name | Suffix | Covered Official Position (if applicable) | New |
|------------|-----------|--------|---|--------------------------|
| Mark | Peterson | | | <input type="checkbox"/> |
| Peter | Kravitz | | | <input type="checkbox"/> |
| Lisa | Dinackus | | | <input type="checkbox"/> |
| Matthew | Young | | | <input type="checkbox"/> |
| | | | | <input type="checkbox"/> |
| | | | | <input type="checkbox"/> |
| | | | | <input type="checkbox"/> |
| | | | | <input type="checkbox"/> |
| | | | | <input type="checkbox"/> |

19. Interest of each foreign entity in the specific issues listed on line 16 above ☒ Check if None

Printed Name and Title

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15. General issue area code

EDUEducation

(one per page)

16. Specific lobbying issues

HR 1429 (Audit Partner Rotation), HR 1630 (Rotation), S 556 (Audit Partner Rotation)

17. House(s) of Congress and Federal agencies ☐ Check if None

U.S. HOUSE OF REPRESENTATIVES, U.S. SENATE

18. Name of each individual who acted as a lobbyist in this issue area

| First Name | Last Name | Suffix | Covered Official Position (if applicable) | New |
|------------|-----------|--------|---|--------------------------|
| Mark | Peterson | | | <input type="checkbox"/> |
| Peter | Kravitz | | | <input type="checkbox"/> |
| Lisa | Dinackus | | | <input type="checkbox"/> |
| Matthew | Young | | | <input type="checkbox"/> |
| | | | | <input type="checkbox"/> |
| | | | | <input type="checkbox"/> |
| | | | | <input type="checkbox"/> |
| | | | | <input type="checkbox"/> |
| | | | | <input type="checkbox"/> |

19. Interest of each foreign entity in the specific issues listed on line 16 above ☒ Check if None

Printed Name and Title

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15. General issue area code

TAX

TAXATION/INTERNAL REVENUE CODE

(one per page)

16. Specific lobbying issues

HR 1360 (Non-resident Telecommuter Taxation), HR 1591 (Non-resident Alien Provision), HR 2206 (Tax Preparer Standards, Non-resident Alien Provision), HR 2345 (Economic Substance), S 785 (Non-resident Telecommuter Taxation), S 832 (Regulation of Preparers), S 1321 (Confidentiality and Penalty Provisions), HR 3359 (Mobile Workforce State Income Tax and Simplification Act), HR 4318 (Restore Tax Preparer Standard at "Substantial Authority"), S 2242 (Economic Substance)

17. House(s) of Congress and Federal agencies

☐ Check if None

U.S. HOUSE OF REPRESENTATIVES, U.S. SENATE

18. Name of each individual who acted as a lobbyist in this issue area

| First Name | Last Name | Suffix | Covered Official Position (if applicable) | New |
|------------|----------------|--------|---|--------------------------|
| Mark | Peterson | | | <input type="checkbox"/> |
| Peter | Kravitz | | | <input type="checkbox"/> |
| Lisa | Dinackus | | | <input type="checkbox"/> |
| Thomas | Ochsenschlager | | | <input type="checkbox"/> |
| James | O'Malley | | | <input type="checkbox"/> |
| William | Stromsem | | | <input type="checkbox"/> |
| Edward | Karl | | | <input type="checkbox"/> |
| Matthew | Young | | | <input type="checkbox"/> |
| Marc | Hyman | | | <input type="checkbox"/> |

19. Interest of each foreign entity in the specific issues listed on line 16 above

☒ Check if None

Printed Name and Title

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HR 3970 (Economic Substance), HR 3997 (Expatriation), HR 2419 (Economic Substance), HR 3970 (Economic Substance), HR 3056 (Expatriation Tax), HR 3396 (Expatriation Tax), S 2345 (Expatriation Tax), HR 5716 (Regulation of Preparers), S 1219 (Regulation of Preparers), HR 3170 (Estate Tax), HR 3475 (Estate Tax), HR 4172 (Estate Tax), HR 4235 (Estate Tax), HR 4242 (Estate Tax)

ADDENDUM for General Lobbying Issue

TAX - TAXATION/INTERNAL REVENUE CODE

| Name | | | Covered Official Position (if applicable) | New |
|--------|-----------|--------|---|--------------------------|
| First | Last | Suffix | | |
| George | White | | | <input type="checkbox"/> |
| Lisa | Winton | | | <input type="checkbox"/> |
| Benson | Goldstein | | | <input type="checkbox"/> |
| Eileen | Sherr | | | <input type="checkbox"/> |
| Jean | Trompeter | | | <input type="checkbox"/> |
| | | | | <input type="checkbox"/> |
| | | | | <input type="checkbox"/> |
| | | | | <input type="checkbox"/> |
| | | | | <input type="checkbox"/> |
| | | | | <input type="checkbox"/> |
| | | | | <input type="checkbox"/> |

Printed Name and Title

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15. General issue area code

BAN

BANKING

(one per page)

16. Specific lobbying issues

HR 1752 (Financial Statements Audits for FHA Lenders/Mortgage Brokers), HR 1852 (Financial Statements Audits for FHA Lenders/Mortgage Brokers), S 2338 (FHA Modernization Act), Audit issues of interest to the AICPA's Governmental Audit Quality Center

17. House(s) of Congress and Federal agencies ☐ Check if None

U.S. HOUSE OF REPRESENTATIVES, U.S. SENATE

18. Name of each individual who acted as a lobbyist in this issue area

| First Name | Last Name | Suffix | Covered Official Position (if applicable) | New |
|------------|-----------|--------|---|-------------------------------------|
| Mark | Peterson | | | <input type="checkbox"/> |
| Peter | Kravitz | | | <input type="checkbox"/> |
| Lisa | Dinackus | | | <input type="checkbox"/> |
| Matthew | Young | | | <input type="checkbox"/> |
| Mary | Foelster | | | <input checked="" type="checkbox"/> |
| | | | | <input type="checkbox"/> |
| | | | | <input type="checkbox"/> |
| | | | | <input type="checkbox"/> |
| | | | | <input type="checkbox"/> |

19. Interest of each foreign entity in the specific issues listed on line 16 above ☒ Check if None

Printed Name and Title

Mark Peterson, Vice President, Congressional & Political Affairs

LOBBYING ACTIVITY. Select as many codes as necessary to reflect the general issue areas in which the registrant engaged in lobbying on behalf of the client during the reporting period. Using a separate page for each code, provide information as requested. Add additional page(s) as needed.

15. General issue area code

CPT

COPYRIGHT/PATENT/TRADEMARK

(one per page)

16. Specific lobbying issues

HR 1908 (Patent Reform), HR 2136 (Tax Strategy Patents), HR 2365 (Tax Strategy Patents), S 681 (Tax Strategy Patents), S 1145 (Patent Reform), S 2369 (Tax Patents)

17. House(s) of Congress and Federal agencies

☐ Check if None

U.S. HOUSE OF REPRESENTATIVES, U.S. SENATE

18. Name of each individual who acted as a lobbyist in this issue area

| First Name | Last Name | Suffix | Covered Official Position (if applicable) | New |
|------------|----------------|--------|---|--------------------------|
| Mark | Peterson | | | <input type="checkbox"/> |
| Peter | Kravitz | | | <input type="checkbox"/> |
| Lisa | Dinackus | | | <input type="checkbox"/> |
| Matthew | Young | | | <input type="checkbox"/> |
| Thomas | Ochsenschlager | | | <input type="checkbox"/> |
| Edward | Karl | | | <input type="checkbox"/> |
| Eileen | Sherr | | | <input type="checkbox"/> |
| | | | | <input type="checkbox"/> |
| | | | | <input type="checkbox"/> |

19. Interest of each foreign entity in the specific issues listed on line 16 above

☒ Check if None

Printed Name and Title

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LOBBYING ACTIVITY. Select as many codes as necessary to reflect the general issue areas in which the registrant engaged in lobbying on behalf of the client during the reporting period. Using a separate page for each code, provide information as requested. Add additional page(s) as needed.

15. General issue area code

SMB

SMALL BUSINESS

(one per page)

16. Specific lobbying issues

HR 46 (Small Business Tax Flexibility), S 270 (Small Business Tax Flexibility), S 2818 (Small Business Health Plans)

17. House(s) of Congress and Federal agencies

☐ Check if None

U.S. HOUSE OF REPRESENTATIVES, U.S. SENATE

18. Name of each individual who acted as a lobbyist in this issue area

| First Name | Last Name | Suffix | Covered Official Position (if applicable) | New |
|------------|----------------|--------|---|--------------------------|
| Mark | Peterson | | | <input type="checkbox"/> |
| Peter | Kravitz | | | <input type="checkbox"/> |
| Lisa | Dinackus | | | <input type="checkbox"/> |
| Matthew | Young | | | <input type="checkbox"/> |
| Edward | Karl | | | <input type="checkbox"/> |
| Thomas | Ochsenschlager | | | <input type="checkbox"/> |
| | | | | <input type="checkbox"/> |
| | | | | <input type="checkbox"/> |
| | | | | <input type="checkbox"/> |

19. Interest of each foreign entity in the specific issues listed on line 16 above

☒ Check if None

Printed Name and Title

Mark Peterson, Vice President, Congressional & Political Affairs

Information Update Page - Complete ONLY where registration information has changed.

20. Client new address

Address

CityStateZip Code - Country

21. Client new principal place of business (if different than line 20)

CityStateZip Code - Country

22. New General description of client's business or activities

LOBBYIST UPDATE

23. Name of each previously reported individual who is no longer expected to act as a lobbyist for the client

| | First Name | Last Name | Suffix | | First Name | Last Name | Suffix |
|---|------------|-----------|--------|---|------------|-----------|--------|
| 1 | Bonner | Menking | | 3 | | | |
| 2 | | | | 4 | | | |

ISSUE UPDATE

24. General lobbying issue that no longer pertains

AFFILIATED ORGANIZATIONS

25. Add the following affiliated organization(s)

Internet Address:

| Name | Address | | | | Principal Place of Business (city and state or country) |
|------|----------------|----------------|-----|---------|--|
| | Street Address | | | | |
| | City | State/Province | Zip | Country | |
| | | | | | |
| | | | | | City |
| | | | | | StateCountry |
| | | | | | City |
| | | | | | StateCountry |

26. Name of each previously reported organization that is no longer affiliated with the registrant or client

| | | |
|---|---|---|
| 1 | 2 | 3 |
|---|---|---|

FOREIGN ENTITIES

27. Add the following foreign entities

| Name | Address | | | Principal place of business (city and state or country) | Amount of contribution for lobbying activities | Ownership percentage in client |
|------|----------------|----------------|---------|--|---|--------------------------------------|
| | Street Address | State/Province | Country | | | |
| | City | | | City | | |
| | | | | StateCountry | | % |

28. Name of each previously reported foreign entity that no longer owns, or controls, or is affiliated with the registrant, client or affiliated organization

| | | |
|---|---|---|
| 1 | 3 | 5 |
| 2 | 4 | 6 |

Printed Name and Title Mark Peterson, Vice President, Congressional & Political Affairs